




STATE OF WASHINGTON  
OFFICE OF FINANCIAL MANAGEMENT

*Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555*

June 1, 2005

**TO:** Agency Directors  
Agency Budget Officers

**FROM:** Victor A. Moore, Director   
Office of Financial Management

**SUBJECT: TEMPORARY EXPENDITURE AUTHORITY**

Because allotments for the new biennium are not due to the Office of Financial Management (OFM) until July or August, agencies are granted temporary authority to expend funds and incur obligations, with the exception of capital projects as noted below, for three months beginning July 1, 2005. Keep in mind that it is still important that agency expenditures be consistent with 2005-07 legislative appropriations and not exceed the monthly estimates assumed in the allotments.

For new capital appropriations, agencies must receive allotment approval from OFM before incurring expenditures or obligations. Contact your assigned capital analyst for further instructions.

Enactment of the 2005-07 capital budget grants authority to expend funds prior to the start of the new biennium. If the agency plans to expend funds from a new appropriation prior to the start of the new biennium, please notify your assigned capital analyst with the project number, appropriation, and dollar amount. The agency must also submit a **C allotment packet** for the 2003-05 Biennium, referencing the appropriate 2005-07 expenditure authority code, no later than **June 15, 2005**. In the 2005-07 initial capital allotment plan, the agency must place an amount in reserve to reflect the portion of the appropriation spent in the 2003-05 Biennium.